



South Dakota

**Legislative  
Research  
Council**

***AGENDA***  
***Sales Tax***  
***Review Committee***

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Representative Charles Turbiville, Chair  
Senator Larry Tidemann, Vice Chair

**Second Meeting**  
**2011 Interim**  
**August 23 and 24, 2011**

**State Capitol Building**  
**Pierre, South Dakota**  
**Room 414**

**Tuesday, August 23, 2011**

10:00 a.m. Call to Order  
Determination of Quorum  
Chair's Remarks  
Vice Chair's Remarks

10:05 a.m. Department Response to Committee Questions

10:30 a.m. Review and Public Testimony Regarding Certain Sales Tax Exemptions

- Agricultural Parts or Repairs on Machinery and Equipment
- Commercial Fertilizer for Agricultural Purposes
- Advertising Services
- Radio and Television Broadcasting
- Displays or Signage
- Attorney/Accountant Reimbursable Expenses
- Auctions Reimbursable Expenses
- Funeral Service Reimbursable Expenses
- Lodging Membership Fees
- Lodging and Park Sites
- Lawn Care Chemicals Purchased for Use by Lawn and Garden Services
- Coins and Bullion
- Tickets and Admissions to Fairs
- Boats (Increase the Tax from 3% to 4%)
- Motor Vehicles (Leases for More Than 28 Days)
- Mini-Storage Facilities

12:00 Noon Lunch

1:15 p.m. Continued Review and Public Testimony Regarding Certain Sales Tax Exemptions

5:00 p.m. Recess

**(OVER)**

## **Wednesday, August 24, 2011**

- 8:30 a.m. Reconvene  
Determination of Quorum
- 8:35 a.m. Continued Review and Public Testimony Regarding Certain Sales Tax Exemptions
- 12:00 Noon Lunch
- 1:15 p.m. Review of Legislation
- 2:00 p.m. Selection of Sales Tax Exemptions for Further Review and Consideration
- 3:00 p.m. Committee Discussion, Debate, and Staff Direction  
Determination of Next Meeting Date
- 3:30 p.m. Adjourn

**PLEASE NOTE: The above times are approximate.**

**Members:** Representative Charles Turbiville (Chair); Senator Larry Tidemann (Vice Chair); Senators Tom Hansen, Jim Hundstad, Tom Nelson, Al Novstrup, and Bruce Rampelberg; and Representatives Kristin Conzet, Bernie Hunhoff, Tom Jones, Kim Vanneman, Mike Verchio, Mark Willadsen, and Dean Wink.

NOTE: *Individuals needing assistance, pursuant to the Americans with Disabilities Act, should contact the Legislative Research Council (605/773-3251) in advance of the meeting to make any necessary arrangements.*



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